

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 96-25

Introduced by Council President Parrott at the request of the County Executive

Legislative Day No. 96-13 Date April 16, 1996

AN EMERGENCY ACT to add new Section 123-43.3.1, Harford County Agricultural Preservation Tax Credits, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, to implement the local tax credit program for properties in the County Agricultural District or subject to an Agricultural Preservation Easement to the County.

By the Council, April 16, 1996

Introduced, read first time, ordered posted and public hearing scheduled

on: May 21, 1996

at: 7:00 p.m.

By Order: James D. Vannoy, Acting Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on May 21, 1996, and concluded on, May 21, 1996

James D. Vannoy, Acting Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 WHEREAS, the County enacted an Agricultural Preservation Program in 1993; and

2 WHEREAS, in support of the Agricultural Preservation Program, § 9-314 of the Tax
3 Property Article of the Annotated Code of Maryland was amended to provide a real property tax
4 credit against the County tax on certain properties in the Program and was enacted effective July 1,
5 1993; and

6 WHEREAS, the State enabling legislation allowed the County to provide for the local tax
7 credit through the enactment of a local law; and

8 WHEREAS, due to an administrative oversight, the local bill in furtherance of the local
9 program was not enacted; and

10 WHEREAS, the intent of the Program was to provide for, among other things, a tax credit
11 against local taxes.

12 NOW, THEREFORE,

13 Section 1. Be It Enacted By The County Council of Harford County, Maryland that new
14 Section 123-43.3.1, Harford County Agricultural Preservation Tax Credits, be and it is hereby added
15 to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford
16 County Code, as amended, all to read as follows:

17 Chapter 123. Finance and Taxation

18 Article II. Real Property Tax Credits

19 SECTION 123-43.3.1 HARFORD COUNTY AGRICULTURAL PRESERVATION TAX
20 CREDITS.

21 A. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY ARTICLE, §9-314,
22 OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY CREATED A TAX
23 CREDIT FOR COUNTY REAL PROPERTY TAXES ON REAL PROPERTY THAT, ON OR
24 AFTER JULY 1, 1996:

25 (1) IS LOCATED IN THE HARFORD COUNTY AGRICULTURAL DISTRICT IN
26 ACCORDANCE WITH THE HARFORD COUNTY AGRICULTURAL LAND
27 PRESERVATION PROGRAM UNDER CHAPTER 60 OF THE HARFORD COUNTY

1 CODE; OR

2 (2) BECOMES SUBJECT TO AN AGRICULTURAL PRESERVATION EASEMENT THAT
3 HAS BEEN CONVEYED TO HARFORD COUNTY IN ACCORDANCE WITH THE
4 HARFORD COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM, UNDER
5 CHAPTER 60 OF THE HARFORD COUNTY CODE.

6 B. (1) A PROPERTY OWNER IS NOT ELIGIBLE FOR A TAX CREDIT FOR REAL
7 PROPERTY UNDER PARAGRAPH A(1) OF THIS SUBSECTION AND ANY SUCH
8 TAX CREDIT GRANTED SHALL TERMINATE IF THE PROPERTY OWNER
9 WITHDRAWS THE PROPERTY FROM THE HARFORD COUNTY AGRICULTURAL
10 DISTRICT.

11 (2) A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT
12 FOR REAL PROPERTY UNDER PARAGRAPH A(1) OF THIS SUBSECTION, AND
13 WHO SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM THE
14 AGRICULTURAL PRESERVATION DISTRICT, SHALL BE LIABLE FOR ALL
15 PROPERTY TAXES THAT THE OWNER WOULD HAVE BEEN LIABLE FOR IF A
16 PROPERTY TAX CREDIT HAD NOT BEEN GRANTED.

17 C. AMOUNT OF CREDIT.

18 (1) THE AMOUNT OF A CREDIT GRANTED UNDER §123-43.3.1A(1) OF THIS SECTION
19 IS THE LESSOR OF:

20 (A) FIFTY PERCENT (50%) OF THE COUNTY REAL PROPERTY TAX FOR THE
21 PROPERTY; OR

22 (B) THIRTY-FIVE DOLLARS (\$35.00) FOR EACH ACRE OF THE PROPERTY.

23 (2) THE AMOUNT OF A CREDIT GRANTED UNDER §123-43.3.1A(2) OF THIS SECTION
24 IS THE LESSER OF:

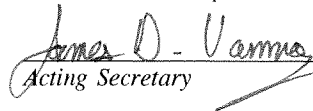
1 (A) ONE HUNDRED PERCENT (100%) OF THE COUNTY REAL PROPERTY TAX
2 FOR THE PROPERTY; OR

3 (B) THIRTY-FIVE DOLLARS (\$35.00) FOR EACH ACRE OF THE PROPERTY.

4 Section 2. And Be It Further Enacted, that this Act is hereby declared to be an Emergency Act,
5 necessary to provide for a local tax credit against Harford County Property Tax due on or after July
6 1, 1996, and this Act shall take effect on the date it becomes law.

EFFECTIVE: May 28, 1996

*The Secretary of the Council does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*


Acting Secretary

HARFORD COUNTY BILL NO. 96-25(Brief Title) Property Tax Credits - CountyAgricultural Land Preservation Program

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

James D. Varnoy
Acting Secretary
of the Council

Joanne S. Parrott
President of the Council

Date May 22, 1996Date May 22, 1996

BY THE COUNCIL

Read the third time.

Passed: LSD 96-16 (May 21, 1996)

Failed of Passage: _____

By Order

James D. Varnoy
Acting Secretary

Sealed with the County Seal and presented to the County Executive for approval this 23rd day of May, 1996 at 3:00 p. m.

James D. Varnoy
Acting Secretary

BY THE EXECUTIVE

Colin M. Belkman
COUNTY EXECUTIVE

APPROVED: Date May 28, 1996

BY THE COUNCIL

This Bill (No. 96-25), having been approved by the Executive and returned to the Council, becomes law on May 28, 1996.

James D. Varnoy
Acting Secretary

EFFECTIVE DATE: May 28, 1996